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Title 3

REVENUE AND FINANCE*

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* Prior history: Ords. 23823, 27357, 31210, 35971, 37889, 40406, 41537, 45498, 51111, 59738 and 63568, Resos. 25581, 29487, 31224, 31227, 31286, 31936, 32090, 32264, 41467, 45104, 45979, 46590, 47189, 49749, 49750, 55093, 55844, 64580, 65284 and 65552.

Chapter 3.04

PARK AND RECREATION FUND*

Sections:

3.04.010 Fund established.

* For statutory provisions on county parks and recreation funds, see RCW 36.64.070.

3.04.010 Fund established.

The county establishes a park and recreation fund as provided by RCW 36.68.070. Into this fund shall be placed the allocation as the board of county commissioners annually appropriates thereto, together with miscellaneous revenues derived from the operation of parks, playground, and other recreational facilities, as well as grants, gifts, and bequests for park or recreational purposes. All expenditures shall be disbursed from this fund by the county park and recreation board, and all balances remaining in this fund at the end of any year shall be carried over in such fund to the succeeding year.

(Ord. 66916 (part), 2007).

Chapter 3.12

CLAIMS*

Sections:

3.12.005 Claims.

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* For statutory provisions on claims against counties, see RCW Ch. 36.45.

3.12.005 Claims.

The guidelines set forth in this chapter are intended to be applicable to all funds and departments which are part of the Whitman County government entity and to provide guidance and direction on the policies and procedures that must be complied with for all purchases.

(Ord. 68105 (part), 2008; Ord. 66916 (part), 2007).

3.12.010 Goals.

The goals of Whitman County's purchasing policies are:

- A. To protect and advance the public interest by maximizing the purchasing value of public funds and by providing safeguards for maintaining a purchasing system of quality and integrity;
- B. To ensure the fair and equitable treatment of all persons involved in the purchasing process;
- C. To ensure fair and equal access to county business by local vendors and minority and women's businesses. Whenever a unit of local government is required to make purchases from the lowest, responsible bidder or from the suppliers offering the lowest price for the items desired to be purchased, the unit of local government may, at its option when awarding a purchase contract,

take into consideration tax revenue it would receive from purchasing the supplies, materials, or equipment from suppliers within its boundaries. The unit of local government must award the purchase contract to the lowest bidder after such tax revenue has been considered. However, any local government may allow for preferential purchase of products made from recycled materials or products that may be recycled or reused. The board of county commissioners reserves the right to reject any or all bids, to waive technicalities or irregularities, and after careful consideration of all bids and factors involved, make the award of bid to serve best the interest of Whitman County;

D. To avoid conflicts of interest in purchasing and contracting.
(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007).

3.12.020 Scope.

The scope of Whitman County's purchasing policies is:

- A. Authority to make purchases and commit Whitman County for the payment for those items purchased lies strictly with the board of county commissioners.
- B. The board has delegated this authority to elected officials and appointed department heads through the vehicle of the annual operating budget.
- C. All officials of Whitman County, whether elected or appointed, are given authority to make purchases necessary for the operation of their respective departments by following the guidelines set forth in the BARS manual, RCWs, WACs, ordinances and resolutions adopted by Whitman County, as long as they do not exceed the budget authorized for the department.
- D. All obligations to the county will be submitted and paid in a timely manner to avoid finance charges or late fees.
- E. All officers and employees of Whitman County shall comply with this policy.
- F. This policy shall cover the purchases of materials, equipment, supplies and services. This policy does not cover those purchases made in the form of salaries and benefits.
- G. This policy also applies to all leases of equipment entered into by county offices/departments. The office/department should analyze lease versus purchase alternatives to determine the most economical approach.
- H. When a purchase involves the expenditure of federal funds, purchasing shall be conducted in accordance with all applicable federal laws or regulations.
- I. Nothing in this policy shall prevent the county from complying with the terms and conditions of a grant, gift or bequest which is otherwise consistent with law.
- J. The minimum county requirements are listed in this policy. Offices/departments may develop

their own internal purchasing procedures, which may be more detailed or more stringent.

K. Elected officials or department heads may delegate purchasing responsibility in their department to no more than four employees (with no further delegation). Such delegation will be documented by delivering a letter of authority with original signatures to the board of county commissioners. The board of county commissioners will act upon the request and then deliver the letter of authority to the Whitman County auditor's office for filing. The letter of authority must be updated at least annually or when changes in authorization occur. It will be the responsibility of the clerk of the board in January of each calendar year to obtain the updated letter of authority from each elected official or department head. Any elected official or department head delegating purchasing responsibility will also, unless clearly stated otherwise, authorize such person(s) to sign claims, purchase orders, and certified travel voucher forms used for travel, training and payroll.

L. Any Whitman County city, town or district may use Whitman County's small works roster, vendors and professional services lists upon first entering into an inter-local agreement with Whitman County. (Ord. No. 69717, 7-20-2009; Ord. 68105 (part), 2008: Ord. 66916 (part), 2007)

3.12.025 Authorization process.

The purchasing process is as follows:

Amount	Process	Authorization
\$0--500	Claim/purchase order	Budget
501--5,000	Claim/purchase order Approval by elected official, department head or authorized designee	Budget
5,001--25,000	Vendor list--See Section 3.12.030(B) or Formal bids	RCW 36.32.245 RCW 39.04.190
25,001 and over	Formal bids	RCW 39.04.190

Construction of a public works or improvement project:

Amount	Process	Authorization
\$0--2,500	Claim/purchase order	Budget
2,500--10,000	Claim/purchase order or Small works roster	Budget
10,000--200,000	Small works roster or Formal bids	RCW 36.32.250 RCW 39.04.155
200,000 and over	Formal bids	RCW 39.32.250

Definition: RCW 39.04.010 as now or hereafter amended: "The term "public works" shall include all work, construction, alteration, repair, or improvement other than ordinary maintenance, executed at the cost of the state or of any municipality, or which is by law a lien or charge on any property therein, but nothing herein shall apply to the construction, alteration, repairs, or improvement of any municipal street railway system. All public works, including maintenance when performed by contract shall comply with the provisions of RCW 39.12.020."

(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007)

3.12.030 Vendor lists.

A. Whitman County shall semi-annually publish a notice soliciting names of vendors for the county vendor lists.

B. For purchases between five thousand one dollars and twenty-five thousand dollars, county departments shall secure at least three quotations from different vendors by telephone, facsimile, email or in writing to assure a competitive bid price or use the formal bid process.

C. Prior to actual purchase, the quotations, with a recommendation from the department, shall be presented to the board of county commissioners for review and approval of the award to the lowest responsible quoter.

D. Immediately after the award is made, the quotations shall be recorded and made available for public inspection and telephone inquiry.

E. At least every two months, the county must post a list of contracts awarded. The list must contain, for each contract, the name of the contractor, the amount of the contract, a brief description of the public work project and the date of the award.

(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007).

3.12.040 Small works roster.

A. Whitman County shall semi-annually publish a notice soliciting names of contractors for the small works rosters.

B. The roster shall consist of responsible contractors that are properly licensed to perform work in Washington State.

C. Departments requiring contract work under two hundred thousand dollars shall invite quotes from all appropriate contractors on the appropriate roster. The quote invitation shall include nature and scope of the work and materials and equipment to be furnished.

D. Alternatively, quotations may be sought from at least five contractors on the appropriate roster who have indicated the capability of performing the kind of work being sought.

E. If the alternative process is used, the county shall distribute the invitations for quotations in a manner that will equitably distribute the opportunity, that is, not favor one contractor over another. If the estimated cost of the work is from one hundred thousand dollars to two hundred thousand dollars, the county must notify the other contractors on the roster that quotations are being sought. Notice may be published, mailed out, sent by facsimile or other electronic means.

F. Whenever possible, the county must invite at least one proposal from a minority or woman contractor who must otherwise qualify under RCW 39.04.155(2).

G. Quotes shall be submitted to the board of county commissioners, with a recommendation from the department, for review and approval prior to the award to the lowest responsible quote.

H. Immediately after an award is made, the quotations obtained shall be recorded, open to public inspection and available to telephone inquiry.

I. At least every two months, the county must post a list of contracts awarded. The list must contain, for each contract, the name of the contractor, the amount of the contract, a brief description of the public work project and the date of the award.
(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007).

3.12.050 Professional services roster.

A. The professional services roster process will be used for all departments not subject to the provisions of RCW 39.80 (now or as hereafter amended); or any other applicable statute.

B. Whitman County shall semi-annually publish the need for various professional services.

C. The professional services roster will be established with a pool of professionals that can be chosen for various contractual services.

D. The professional services roster does not require three bids.

E. A formal contract will be written for the professional services provider selected. A copy of the formal contract will be attached to the claim submitted for payment. If the formal contract is extremely lengthy and therefore not attached to the claim submitted for payment, the claim will clearly state the location of the formal contract for review.
(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007).

3.12.060 Obligation to pay.

A. All obligations to the county will be submitted and paid in a timely manner to avoid finance charges or late fees.

B. It is the statutory duty of the county auditor to examine all claims against the county prior to presenting them to the board of county commissioners for their examination and allowance. The county auditor shall examine all claims to verify their payment does not violate state law or county ordinance or resolution. The county auditor shall also examine all claims for completeness, proper BARS coding and accurate documentation attached to support the claim. When the county auditor finds an error, he/she will contact the department submitting the claim immediately to attempt to correct the error. If agreement between the county auditor and the department cannot be reached, the county auditor will prepare a written memo to the board explaining the discrepancies. This written memo will be attached to the claim, a copy of it delivered to the department by the close of business on the Friday in the calendar week in which the claim was due to the county auditor's office, and forwarded with the claim to the board on their next scheduled meeting.
(Ord. 68105 (part), 2008: Ord. 66916 (part), 2007).

3.12.070 Hearing of claims.

Claims will be passed upon by the board of county commissioners at any regularly scheduled meeting. The county auditor is directed to present all claims as provided for in this policy. (Ord. 68105 (part), 2008; Ord. 66916 (part), 2007).

3.12.080 Presentment of claims.

All claims, with the exception of contractual payments, or as otherwise specified in contracts, must be delivered to the county auditor's office according to the schedule set by the county auditor and must go before the board of county commissioners at their next regularly scheduled meeting. (Ord. 68105 (part), 2008; Ord. 66916 (part), 2007).

Chapter 3.14

CREDIT CARDS AND CHARGE ACCOUNTS

Sections:

3.14.010 Statutory authority.

3.14.020 General policy.

3.14.030 Approval by board of county commissioners.

3.14.040 Procedure for use of credit cards and charge accounts.

3.14.050 Claim for credit cards and charge accounts.

3.14.060 Disallowed credit card and charge account charges.

3.14.070 Lost credit card or charge account receipts.

3.14.080 Separation from Whitman County.

3.14.010 Statutory authority.

The statutory authority for the use of credit cards is found in RCW 39.58.180 and RCW 42.24.115, as now or hereafter amended. (Ord. 66916 (part), 2007).

3.14.020 General policy.

The board of county commissioners finds that the use of credit cards and charge accounts is a customary, convenient, and economical business practice to be used for the sole purpose of traveling and purchasing on behalf of Whitman County. Elected officials and department heads are authorized to contract for the issuance of credit card accounts within their office or department, subject to the provisions of this policy. (Ord. 66916 (part), 2007).

3.14.030 Approval by board of county commissioners.

An elected official or department head desiring to contract for the issuance of a credit card or charge account will first submit a written credit card or charge account plan for approval by the board of county commissioners. The plan shall include the number of cards in the case of a credit card request and their distribution. In the credit card approval process the board of county commissioners reserves the right and

authority to set credit card account limits. After obtaining written approval, the elected official or department head will be required to provide the county auditor and clerk of the board with the credit card or charge account number, the number of credit cards issued, the distribution of cards, and the approved credit limit obtained. The list will be updated by the clerk of the board on an annual basis.
(Ord. 66916 (part), 2007).

3.14.040 Procedure for use of credit cards and charge accounts.

All charges will require that all employees signing a credit card charge or charge account receipt will also obtain an itemized invoice of his or her charges from the vendor, if the vendor is able to provide such an invoice.

(Ord. 66916 (part), 2007).

3.14.050 Claim for credit cards and charge accounts.

Upon billing or no later than thirty days of the billing date, the elected official or department head will submit a claim to the county auditor for payment that will consist of the billing statement, all credit card and charge account receipts reflected on the billing statement, and the applicable, certified travel voucher form(s). Any charge against a credit card or charge account not properly identified on the claim or not allowed following the audit required under RCW 42.24.080 shall be paid by the official or employee by check or United States currency.

(Ord. 66916 (part), 2007).

3.14.060 Disallowed credit card and charge account charges.

It is the responsibility of each elected official or department head to obtain payment for all disallowed charges or personal charges listed on the billing statement, prior to submitting a claim to the county auditor. If, for any reason, disallowed charges are not repaid before the credit card or charge account billing is due and payable, the board of county commissioners will be notified immediately. If the disallowed charges still are not collected from the official or employee, the board of county commissioners will refer the charges to the Whitman County prosecuting attorney for further legal action. Any official or employee who has been issued a credit card or charge account under the provisions of this section shall not use the credit card or charge account if any disallowed charges are outstanding and shall surrender the card upon demand of the elected official, department head or board of county commissioners. The board shall have unlimited authority to revoke use of any credit card or charge account issued under this section, and, upon such revocation order being delivered to the credit card or charge account company, shall not be liable for any costs.

(Ord. 66916 (part), 2007).

3.14.070 Lost credit card or charge account receipts.

If a credit card or charge account receipt has become irretrievably lost, the elected official or department head will attach a written explanation to the claim. This written explanation will contain a statement from the employee who lost the credit card or charge account receipt detailing the loss, and the employee will certify the charge with the following language: "I hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof." The written explanation will also contain the signature of the elected official or department head, or his/her

designee, submitting the claim for payment. Repeated lost receipts will be brought to the attention of the elected official or department head.
(Ord. 66916 (part), 2007).

3.14.080 Separation from Whitman County.

Upon leaving Whitman County's employ, an employee or elected official will immediately relinquish his/her credit card(s) to his/her superior, the clerk of the board or human resources during his/her exit conference.
(Ord. 66916 (part), 2007).

Chapter 3.16

AUDITOR'S FILING FEES*

Sections:

3.16.010 Filing fees.

* For statutory provisions authorizing counties to fix the charge for filing record of survey and record of corner information, see RCW 58.09.100.

For the most current charges as to auditors' fee, see Ch. 56, First Extraordinary Session Laws of 1977.

3.16.010 Filing fees.

All filing fees required or permitted to be charged under the Revised Code of Washington by the county auditor shall be set at the rate designated by law or set and adopted by the board of county commissioners when appropriate.
(Ord. 66916 (part), 2007).

Chapter 3.18

HOTEL/MOTEL SPECIAL EXCISE TAX

Sections:

3.18.010 Adoption--Amount of tax.

3.18.020 Special excise tax.

3.18.030 Collection.

3.18.040 Hotel/motel tax tourist fund.

3.18.050 Tax use.

3.18.060 Effective date.

3.18.010 Adoption--Amount of tax.

Whitman County has enacted a hotel/motel tax of two percent, which will be taken from the state portion of collected sales tax. This money will be collected for use in Whitman County for tourism promotion. The imposition of this tax will not cause any increased costs to users of our hotels and motels in the unincorporated areas of Whitman County.
(Ord. 66916 (part), 2007).

3.18.020 Special excise tax.

There is imposed and levied a special excise tax on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, mobile home space and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, provided that a credit shall be allowed against this levy or tax for the full amount of any city tax imposed pursuant to Chapter 67.28 RCW.

(Ord. 66916 (part), 2007).

3.18.030 Collection.

The state of Washington, Department of Revenue pursuant to RCW 67.28.200 shall collect the taxes on behalf of Whitman County at no cost to the county.

(Ord. 66916 (part), 2007).

3.18.040 Hotel/motel tax tourist fund.

All taxes levied and collected pursuant to this resolution shall be credited to a special fund by the treasurer of Whitman County, said fund to be called the hotel/motel tax tourist fund.

(Ord. 66916 (part), 2007).

3.18.050 Tax use.

The said hotel/motel tax tourist fund shall be used to pay for advertising, publishing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion in the county.

(Ord. 66916 (part), 2007).

3.18.060 Effective date.

The tax is levied and shall be effective and collected beginning January 1, 1993.

(Ord. 66916 (part), 2007).

Chapter 3.20

REAL ESTATE SALES EXCISE TAX*

Sections:

3.20.010 Definitions.

3.20.020 Amount of tax levy to be determined by resolution.

3.20.025 Rate designated.

3.20.030 Tax to be a lien.

3.20.040 Tax as obligation of seller--Enforcement.

3.20.050 Collection of tax--Stamp and receipt.

3.20.060 Affidavit--Seller's duty.

3.20.070 Regulations in cases where selling price not ascertainable.

3.20.080 Conditional sale of mining property.

3.20.090 Sale of standing timber.

3.20.100 Affidavit--Treasurer's duty.

3.20.110 Penalty for failure to file affidavit.

3.20.120 False statement on affidavit.

3.20.130 Tax--When due.

3.20.140 Proceeds of tax for school fund and administration of chapter.

3.20.150 Refund of excess amount or improper payment.

* For statutory provisions on excise taxes on sales of real estate, see RCW Ch. 28A.45.

3.20.010 Definitions.

"Sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person by his direction, which title is retained by the vendor as security for the payment of the purchase price.

"Sale" shall not include a transfer by gift, devise, or inheritance, a transfer of any leasehold interest other than of the type mentioned above, a cancellation or forfeiture of a vendee's interest in a contract for the sale of real property, whether or not such contract contains a forfeiture clause, or deed in lieu of foreclosure of a mortgage or the assumption by a grantee of the balance owing on an obligation which is secured by a mortgage or deed in lieu of forfeiture of the vendee's interest in a contract of sale where no consideration passes otherwise or the partition of property by tenants in common by agreement or as the result of a court decree, any transfer, conveyance, or assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement incident thereto, the assignment or other transfer of a vendor's interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor's interest in the real property involved, transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdivision thereof, or a municipal corporation, a mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof, any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment, or deed in lieu of foreclosure to satisfy a mortgage, a conveyance to the Federal Housing Administration or Veterans' Administration by an authorized mortgagee made pursuant to a contract of insurance or guaranty with the Federal Housing Administration or Veteran's Administration, nor a transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed, nor the sale of any grave or lot in an established cemetery, nor a sale by or to the United State, this state or any political subdivision thereof, or a municipal corporation of this state.

"Sale" shall not include a transfer to a corporation which is wholly owned by the transferor, his spouse or his children; provided, that if such transferee corporation or such transferor, his spouse, or his children voluntarily transfer the property or the stock, as the case may be, within five years of the exchange, excise taxes shall become due and payable on the original transfer as otherwise provided by law.

"Seller," unless otherwise indicated by the context of this chapter, means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, quasi-municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States or the state of Washington.

"Selling price" means the consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property or estate or interest in real

property, and includes the amount of any lien, mortgage, contract indebtedness, or other incumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale.

The "selling price" shall not include the amount of any outstanding lien or incumbrance in favor of the United States, the state, or a municipal corporation for the taxes, special benefits, or improvements. (Ord. 66916 (part), 2007).

3.20.020 Amount of tax levy to be determined by resolution.

There is levied and there shall be collected by the treasurer on each sale of any real property situated in Whitman County a tax equal to an amount not to exceed one percent of the selling price. The rate of this levy amount shall be determined annually by the board of county commissioners on or before January 31st of each calendar year. The commissioners shall indicate their determination of the levy amount by use of resolution. (Ord. 66916 (part), 2007).

3.20.025 Rate designated.

The rate of levy of the excise tax upon the sale of real estate shall be in the amount of one percent of the selling price. There is levied and there shall be collected by the treasurer on each sale of any real property situated in the county a tax equal to one percent of the selling price. Until such time as the county commissioners specify a new levy rate by resolution in January 1980, the levy rate specified in this section shall continue in full force and effect. (Ord. 66916 (part), 2007).

3.20.030 Tax to be a lien.

The tax provided for in this chapter and any interest or penalties thereon, shall be a specific lien upon each piece of real property sold from the time of sale until the tax has been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. (Ord. 66916 (part), 2007).

3.20.040 Tax as obligation of seller--Enforcement.

The tax levied under this chapter shall be the obligation of the seller, and the county treasurer may, at this option, enforce the obligation through an action of debt against the seller or he may proceed in the manner prescribed for the foreclosure of mortgages. Resort to one course enforcement shall not be an election not to pursue the other. (Ord. 66916 (part), 2007).

3.20.050 Collection of tax--Stamp and receipt.

The tax imposed under this chapter shall be paid to and collected by the county treasurer who shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter shall be evidence of the satisfaction of the lien imposed hereunder and may be recorded in the manner described for recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax

shall be accepted by the county auditor for filing or recording until the tax has been paid and the stamp affixed thereto. In case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of such fact has been made on the instrument by the treasurer. The tax imposed by this chapter may not be collected by the treasurer until the seller furnishes the treasurer with the affidavit set out in Section 3.20.060, which affidavit has been fully completed.
(Ord. 66916 (part), 2007).

3.20.060 Affidavit--Seller's duty.

It shall be the duty of the seller, within thirty calendar days after the date of sale, to furnish the treasurer, in quadruplicate, on forms to be supplied by the treasurer, an affidavit containing the full name and address of the seller, the assessor's parcel number, the full name and address of the purchaser, the description of the real property involved, the date of the sale or other transfer, the nature of the transfer and the sale price, which affidavit shall be subscribed and sworn to by the seller, buyer, or the agent of either, before a notary public, the treasurer, or his authorized deputy. Where the transaction involves the exchange in whole or in part of any real property or any estate or interest thereon or any contract right thereto for any other real property or estate or interest therein or contract right thereto, there shall be filed by and on behalf of each grantor the above affidavit which said affidavit shall state the fair market value of the property so exchanged and the tax shall be levied and collected as to each transfer. If the Washington State Department of Revenue requires reports contrary with or in addition to the requirement imposed by this section the requirement of the department shall supersede the requirements of this section to that extent.
(Ord. 66916 (part), 2007).

3.20.070 Regulations in cases where selling price not ascertainable.

In the case of any sale where the selling price is not separately stated or ascertainable at the time of sale, including leases with option to purchase, rules of the Washington State Department of Revenue relating to ascertainment of the tax and security for payment of the tax shall be administered by appropriate officials.
(Ord. 66916 (part), 2007).

3.20.080 Conditional sale of mining property.

A. Where the transaction involved constitutes a conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and/or lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, said transaction shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract; provided, that the tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county treasurer:

1. At the time of termination; or
2. At the time all of the transaction is completed except for the delivery of the deed to the buyer; or
3. At the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occur first.

B. For the purpose of this chapter, "mining property" means property containing or believed to contain metallic minerals and sold or leased under terms, which require the purchaser or lessor to conduct exploration of mining work thereon and for no other use. "Metallic minerals" shall not include clays, coal, sand and gravel, peat, gypsite, or stone, including limestone. The above items are considered by the county as being mined and are included in Sections 19.15.060, 19.20.080 and 19.31.070.
(Ord. 66916 (part), 2007).

3.20.090 Sale of standing timber.

Where the transaction involved constitutes a sale of standing timber under this chapter, and the selling price is stated in such conveyance as being determinable in the future on the basis of footage removed or on a stumpage basis, it shall be the duty of the seller to execute and file with the county treasurer the affidavit of Section 3.20.060, stating, in addition to the other requirements, the legal description of the real property on which such standing timber is located and an estimate, to the best of his knowledge, of the selling price ultimately to be received and shall pay to the county treasurer, under this chapter, a sum equal to one percent of such estimated selling price, which sum shall not be credited by the treasurer to the school fund but shall be retained in a separate account. On the expiration date of such timber contract, if not extended, or at the time cutting and removal is completed, whichever is earlier, it shall be the duty of the seller to execute and file with the county treasurer an additional affidavit in the above form setting price actually paid. In the event such amount results in a tax greater than the sum therefore paid on the estimate, the seller shall pay such additional amount to the county treasurer who shall thereupon place this amount, together with the sum originally deposited, to the credit of the school fund in the usual manner. In the event such amount is less than the original estimate, the treasurer is directed to refund the excess payment to the taxpayer and credit the balance to the school fund as above.
(Ord. 66916 (part), 2007).

3.20.100 Affidavit--Treasurer's duty.

The treasurer shall retain and file the original of the affidavit and shall furnish one copy to the county assessor.
(Ord. 66916 (part), 2007).

3.20.110 Penalty for failure to file affidavit.

Failure to furnish the affidavit to the treasurer within thirty days after sale shall be a misdemeanor and, upon conviction thereof, the seller shall be fined not less than ten nor more than fifty dollars.
(Ord. 66916 (part), 2007).

3.20.120 False statement on affidavit.

Any person knowingly swearing falsely to any statement of any material matter in the affidavit shall, upon conviction thereof, in addition to any penalty imposed by the law of the state, be fined not less than one hundred nor more than five hundred dollars.
(Ord. 66916 (part), 2007).

3.20.130 Tax--When due.

The tax imposed under this chapter shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter, shall bear interest at the rate of one percent per month from date of sale.

(Ord. 66916 (part), 2007).

3.20.140 Proceeds of tax for school fund and administration of chapter.

The proceeds of the tax imposed under this chapter shall be credited to the county school fund monthly and shall be used exclusively for the support of the common schools; provided, that one percent of the proceeds of this tax, or whatever maximum authorized in RCW Ch. 28.45, shall be credited to the county current expense fund, out of which all cost and expense of administering this chapter, including cost of printing stamps and forms of affidavits and receipts and other forms which may be necessary, shall be paid.

(Ord. 66916 (part), 2007).

3.20.150 Refund of excess amount or improper payment.

If, upon written application by a taxpayer to the treasurer for a refund under this chapter, or upon examination of the records by the treasurer without such application, it appears that within one year preceding such application or examination a tax has been paid in excess of the amount actually due or upon a sale or other transfer herein declared to be exempt from tax, such excess amount or improper payment shall be refunded by the treasurer to the taxpayer. No refund shall be made with respect to any payment more than one year before the date of application or examination.

(Ord. 66916 (part), 2007).

Chapter 3.22

COUNTY REAL ESTATE SALES EXCISE TAX

Sections:

3.22.010 Adoption by reference.

3.22.020 One-quarter of one percent sales tax levied.

3.22.030 Distribution of proceeds of tax.

3.22.040 Collection of excise taxes on real property sales imposed by cities and towns.

3.22.050 State law controlling.

3.22.010 Adoption by reference.

RCW Chapter 82.45 is adopted by reference.

(Ord. 66916 (part), 2007).

3.22.020 One-quarter of one percent sales tax levied.

There is levied and there shall be collected by the county on each sale of real property in the unincorporated areas of the county an excise tax equal to one-quarter of one percent of the selling price.

(Ord. 66916 (part), 2007).

3.22.030 Distribution of proceeds of tax.

The proceeds of the tax imposed by Section 3.22.020 of this chapter shall be credited to the road department budget in the public works department for the sole purpose of county capital improvements. One percent of the proceeds of the tax shall be credited to the county current expense fund to defray the administrative costs of collection.
(Ord. 66916 (part), 2007).

3.22.040 Collection of excise taxes on real property sales imposed by cities and towns.

The county shall collect real property excise taxes imposed by any city or town within the county. One percent of the proceeds of the tax imposed by any city or town shall be credited to the county current expense fund to defray the administrative costs of collection. The remaining proceeds of the tax shall be distributed to cities and towns monthly.
(Ord. 66916 (part), 2007).

3.22.050 State law controlling.

The tax imposed by Section 3.22.020 of this chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes imposed by the state under RCW Chapter 82.45.
(Ord. 66916 (part), 2007).

Chapter 3.24

SALES AND USE TAX FOR CRIMINAL JUSTICE*

Sections:

- 3.24.010 Tax imposed.
- 3.24.015 Imposition of sales and use tax for criminal justice purposes.
- 3.24.020 Rate.
- 3.24.025 Rate of tax imposed.
- 3.24.030 Administrative authority--Collection.
- 3.24.040 Consent to inspection of records.
- 3.24.050 Execution of contract for administration--Authorized.
- 3.24.060 County treasurer and auditor--Authority.
- 3.24.070 Referendum procedure.
- 3.24.080 Distribution divided between county and cities and towns.
- 3.24.090 Use of tax.
- 3.24.100 Violation--Penalty.

* For statutory provisions on local sales and use taxes, see RCW Ch. 82.14.

3.24.010 Tax imposed.

There is imposed a sales and use tax, as may be authorized by the Revised Code of Washington (RCW) 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the county of Whitman, state of Washington. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to the Revised Code of Washington Chapters 82.08 and 82.12.
(Ord. 66916 (part), 2007).

3.24.015 Imposition of sales and use tax for criminal justice purposes.

There is imposed a sales and use tax for criminal justice purposes as may be authorized by RCW 82.14.340, upon every taxable event, as defined in RCW 82.14.020, occurring within the county of Whitman, state of Washington. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. The sales and use tax imposed under this section shall be in addition to those sales and use taxes imposed under Whitman County Code Section 3.24.010 and Section 3.24.020.
(Ord. 66916 (part), 2007).

3.24.020 Rate.

The rate of the tax imposed by Section 3.24.010 shall be one-tenth of one percent of the selling price or value of the article used, as the case may be; provided, however, that the county shall receive from the appropriate tax imposed by its respective cities and towns pursuant to the Revised Code of Washington Chapter 82.14, an amount of revenue equal to fifteen percent of the rate imposed by all cities of Whitman County as the case may be pursuant to Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session (FES).
(Ord. 66916 (part), 2007).

3.24.025 Rate of tax imposed.

The rate of the tax imposed by Section 3.24.015 shall be one-tenth of one percent of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).
(Ord. 66916 (part), 2007).

3.24.030 Administrative authority--Collection.

The administration and collection of the tax(es) imposed by this chapter shall be in accordance with the provisions of R.C.W. 82.14.050.
(Ord. 66916 (part), 2007).

3.24.040 Consent to inspection of records.

The county, a political subdivision of the state of Washington, consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, state of Washington, as the case may be provided by RCW 82.32.330 and other laws of the state of Washington and administrative regulations of the Washington State Department of Revenue; provided, however, that such laws and regulations of the Department of Revenue involved herewith are otherwise deemed to be within that department's constitutional and statutory powers.
(Ord. 66916 (part), 2007).

3.24.050 Execution of contract for administration--Authorized.

The Whitman County board of commissioners and all other appropriate Whitman County officials are authorized to enter into a contract with the Department of Revenue, state of Washington, for the administration of this tax. Primary coordination of this contract and responsibility therefore shall be with the office of the duly elected Whitman County treasurer.
(Ord. 66916 (part), 2007).

3.24.060 County treasurer and auditor--Authority.

The Whitman County treasurer and the Whitman County auditor shall each have appropriate authority to implement the provisions of this chapter. This authority is in addition, if necessary, to each official's specific statutory duties and authority under the Revised Code of Washington and the Whitman County Code to implement this chapter.

(Ord. 66916 (part), 2007).

3.24.070 Referendum procedure.

This code shall be subject to the referendum procedure set forth in RCW 82.14.036.

(Ord. 66916 (part), 2007).

3.24.080 Distribution divided between county and cities and towns.

When distributing moneys collected under Sections 3.24.015 and 3.24.025, the State Treasurer shall distribute ten percent of the moneys to the county. The remainder of the moneys collected under Sections 3.24.015 and 3.24.025 shall be distributed between the county and the cities/towns in Whitman County, ratably based on population as last determined by the Office of Financial Management. In making the distribution based on population, the county shall receive that proportion that the unincorporated population of the county bears to the total population of the county and the cities or towns shall receive that proportion of city or town incorporated population bears to the total county population.

(Ord. 66916 (part), 2007).

3.24.090 Use of tax.

Moneys received from the tax under Sections 3.24.015 and 3.24.025 shall be used by Whitman County, the cities and towns, exclusively for criminal justice purposes as defined in RCW 82.14.340 and shall not be used to replace or supplant existing funding.

(Ord. 66916 (part), 2007).

3.24.100 Violation--Penalty.

Any seller who fails or refuses to collect the taxes required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than five hundred dollars or imprisoned no more than six months, or by both such fine and imprisonment.

(Ord. 66916 (part), 2007).

Chapter 3.25

SALES AND USE TAX FOR PUBLIC FACILITIES

Sections:

3.25.010 Purpose.

3.25.020 Tax imposed.

3.25.030 Rate.

3.25.040 Deduction from state tax.

3.25.050 Collection.

3.25.060 Establishing a fund for the tax proceeds--Purpose.

3.25.070 Effective date and duration.

3.25.080 Severability.

3.25.010 Purpose.

Pursuant to R.C.W. 82.14.370 as amended by Laws of 1999, Chapter 311 enacting Enrolled SHB 2260, Whitman County is now eligible to participate in a tax sharing program with the state of Washington in which the county may collect sales and use taxes of eight one-hundredths percent which shall be deducted from the state's share of such sales and use taxes pursuant to R.C.W. Chapter 82.08 and R.C.W. Chapter 82.12 and paid over to the county for use in financing public facilities within the county.

(Ord. 67016 (part), 2007; Ord. 66916 (part), 2007).

3.25.020 Tax imposed.

The sales and use tax provided for in R.C.W. 82.14.370, as now or hereafter amended, is hereby imposed which is in addition to the other taxes authorized by law and shall be collected from those persons who are taxable by the state under R.C.W. Chapter 82.08 and R.C.W. Chapter 82.12 upon the occurrence of any taxable event within the county.

(Ord. 67016 (part), 2007; Ord. 66916 (part), 2007).

3.25.030 Rate.

The rate of said tax shall be nine one-hundredths percent of the selling price in the case of a sales tax or the value of the article used in the case of a use tax.

(Ord. 67016 (part), 2007; Ord. 66916 (part), 2007).

3.25.040 Deduction from state tax.

As provided by R.C.W. 82.14.370 as amended by Laws of 1999 and 2007, Chapter 311, enacting Enrolled SHB 2260 and E2SSB 5557, the tax imposed under Whitman County Code Section 3.25.020 shall be deducted from the amount or tax otherwise required to be collected or paid over to the Washington State Department of Revenue under R.C.W. Chapter 82.08 or R.C.W. Chapter 82.12.

(Ord. 67016 (part), 2007; Ord. 66916 (part), 2007).

3.25.050 Collection.

The Department of Revenue shall perform the collection of such tax on behalf of the county at no cost to the county.

(Ord. 67016 (part), 2007; Ord. 66916 (part), 2007).

3.25.060 Establishing a fund for the tax proceeds--Purpose.

The moneys collected under this chapter shall be forwarded to the Whitman County treasurer for deposit into the county treasury in a special revenue fund, which is hereby created and hereafter recognized as the

Whitman County public facilities improvement fund for financing public facilities of the county of Whitman. (Ord. 67016 (part), 2007: Ord. 66916 (part), 2007).

3.25.070 Effective date and duration.

A. The sales and use tax authorized by this chapter shall become effective August 1, 1999, and shall remain in effect for a period of twenty-five years or as R.C.W. 82.17.370(4) may be further amended.

B. The effective date of the amended ordinance shall be August 1, 2007. (Ord. 67016 (part), 2007: Ord. 66916 (part), 2007).

3.25.080 Severability.

If any portion of this chapter or its application to any person or circumstance is held invalid, the remainder of the ordinance codified in this chapter or the application of the provision to other persons or circumstances is not affected.

(Ord. 67016 (part), 2007: Ord. 66916 (part), 2007).

Chapter 3.26

SALES AND USE TAX FOR EMERGENCY COMMUNICATION SYSTEMS AND FACILITIES

Sections:

3.26.010 Purpose.

3.26.020 Tax imposed.

3.26.030 Rate.

3.26.040 Establishing a fund for the tax proceeds.

3.26.050 Effective date.

3.26.010 Purpose.

Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities as authorized by RCW 82.14.420.

(Ord. 66916 (part), 2007).

3.26.020 Tax imposed.

The tax imposed shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under the Revised Code of Washington Chapters 82.08 and 82.12 upon the occurrence of any taxable event within the county.

(Ord. 66916 (part), 2007).

3.26.030 Rate.

The rate of tax shall equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(Ord. 66916 (part), 2007).

3.26.040 Establishing a fund for the tax proceeds.

A separate fund was previously established to track the voted one-tenth of one percent revenue and expenditures.

(Ord. 66916 (part), 2007).

3.26.050 Effective date.

The sales and use tax authorized by this chapter and approved by the voters of Whitman County on March 14, 2006 shall be implemented beginning July 1, 2006 at 12:01 a.m.

(Ord. 66916 (part), 2007).

Chapter 3.27

SALES AND USE TAX FOR ADULT JAIL AND JUVENILE DETENTION

Sections:

3.27.010 Purpose.

3.27.020 Tax imposed.

3.27.030 Rate.

3.27.040 Establishing an account number for the tax proceeds.

3.27.050 Effective date.

3.27.010 Purpose.

Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with equipping, operating, maintaining, repairing, remodeling, reequipping, financing, designing, acquiring, constructing and improvement of adult jails and juvenile detention facilities that house inmates being held, charged or convicted/adjudicated guilty of misdemeanor and felony acts as authorized by RCW 82.14.350.

(Ord. 66916 (part), 2007).

3.27.020 Tax imposed.

The tax imposed shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under the Revised Code of Washington Chapters 82.08 and 82.12 upon the occurrence of any taxable event within the county.

(Ord. 66916 (part), 2007).

3.27.030 Rate.

The rate of tax shall equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(Ord. 66916 (part), 2007).

3.27.040 Establishing an account number for the tax proceeds.

A separate account number (001.000.000 313.72.00) was previously established to track the voted one-tenth of one percent revenue and expenditures.
(Ord. 66916 (part), 2007).

3.27.050 Effective date.

The sales and use tax authorized by this chapter and approved by the voters of Whitman County on September 20, 2005 shall be implemented beginning January 1, 2006 at 12:01 a.m.
(Ord. 66916 (part), 2007).

Chapter 3.28

EQUIPMENT RENTAL AND REVOLVING FUND

Sections:

3.28.010 Established--Purpose.

3.28.020 Transfer of assets of prior fund.

3.28.030 Administrative authority.

3.28.040 Rental rates establishment and review.

3.28.050 Accounting guidelines.

3.28.010 Established--Purpose.

An equipment rental and revolving fund is established, referred to in this chapter as hereinafter "the fund," in the county treasury to be used as a revolving fund for the purchase, maintenance, and repair of county road department equipment; for the purchase of equipment, materials, supplies, and services required in the administration and operation of the fund; and for the purchase or manufacture of materials and supplies needed by the county road department.
(Ord. 66916 (part), 2007).

3.28.020 Transfer of assets of prior fund.

All assets of the previously existing equipment rental and revolving fund shall be transferred to the fund as of January 1, 1978.
(Ord. 66916 (part), 2007).

3.28.030 Administrative authority.

The county engineer shall administer the fund and shall be responsible for establishing the terms and charges for the sale of any materials or supplies which have been purchased, maintained, or manufactured with moneys from the fund.
(Ord. 66916 (part), 2007).

3.28.040 Rental rates establishment and review.

The county engineer shall establish rates for the rental of equipment owned by the fund, to cover all costs of maintenance and repair, material and supplies consumed in operating or maintaining the equipment,

and the future replacement thereof. The rates shall be subject to review by the board of commissioners annually. (Ord. 66916 (part), 2007).

3.28.050 Accounting guidelines.

All budgeting and accounting required to implement this chapter shall be done in accordance with the BARS manual and with instructions contained in pertinent state auditor bulletins. (Ord. 66916 (part), 2007).

Chapter 3.32

SOLID WASTE DISPOSAL FEES*

Sections:

3.32.010 Cash transactions required--Exception--Current accounts.

3.32.020 Accounts--Establishing.

3.32.030 Cash-only customers.

3.32.040 List of accounts and cash-only customers.

3.32.050 Fee schedule.

* For provisions regarding solid waste disposal generally, see Ch. 8.12 of this code. Forms referred to in this chapter area available at the county department of public works, Colfax, Washington.

3.32.010 Cash transactions required--Exception--Current accounts.

A. Effective November 1, 1978, all transaction at the Carothers Road Solid Waste Facility will be on a cash-only basis, unless the party has established an account as specified in Section 3.32.020.

B. All current accounts will be carried on a thirty-day basis as a courtesy; however, no credit is allowed and all accounts are due and payable upon receipt of billing by customer. All accounts not paid within thirty days from date of billing will be charged interest at the rate of one percent per month and the account will be processed for collection in the appropriate court.

(Ord. 66916 (part), 2007).

3.32.020 Accounts--Establishing.

Any individual, firm, partnership, association, corporation, or municipality who desires to establish an account must make application for the same through the department of public works. The form entitled "Application for Account-Carothers Road Solid Waste Facility" must be used to establish an account.

(Ord. 66916 (part), 2007).

3.32.030 Cash-only customers.

On the first occasion that a party arrives at the Carothers Road Solid Waste Facility and is not able to pay cash, the party will be allowed to dump but will be required to sign the statement entitled "Cash Only Statement for the Carothers Road Solid Waste Facility"; thereafter dumping will be allowed on a cash-only basis unless the party has established an account pursuant to Section 3.32.020.

(Ord. 66916 (part), 2007).

3.32.040 List of accounts and cash-only customers.

The director of public works is directed to prepare a current list of accounts and a list of parties who have executed the "Cash Only Statement for the Carothers Road Solid Waste Facility," and supply these lists and copy of the resolution codified in this chapter to all Carothers Road Solid Waste Facility attendants. The director of public works is also directed to prepare a current charge list of accounts each month and bill the same each month.

(Ord. 66916 (part), 2007).

3.32.050 Fee schedule.

The Carothers Road Solid Waste Facility Fee Schedule will be reviewed annually and revised by resolution of the county commissioners.

- A. Due to the fact that yard waste is not considered inert waste, Whitman County must treat it as municipal solid waste (MSW) and export it to another landfill or legal disposal area. Consequently, the fee for this service must be the same as for MSW disposal.
- B. If tires are commingled with other waste, the disposal fee will include both the weight of the tires and the used tire fee. If the tires are separate and can be set aside prior to weighing, or can be weighed separately, the disposal fee will consist of just the used tire disposal fee; the applicable fee will be charged for disposal of the other waste.

(Ord. 66916 (part), 2007).

Chapter 3.36

TIMBER HARVESTERS' TAX

Sections:

3.36.010 Imposed.

3.36.020 Rate.

3.36.030 Administration--Collection--Compliance.

3.36.040 Deposit account.

3.36.050 Administration--Collection--Contract with state.

3.36.060 Records inspection.

3.36.070 State Act defined.

3.36.080 Tax imposed.

3.36.090 Determination of tax.

3.36.100 Administration and collection.

3.36.110 Timber tax account.

3.36.120 Contract with Department of Revenue.

3.36.130 Agreement to inspection of records.

3.36.140 Severability.

3.36.150 Effective date.

3.36.010 Imposed.

There is imposed and shall be collected, on and after October 1, 1984, an excise tax on every person in the county of Whitman engaging in business as a timber harvester as defined by Section 1(4), Chapter 204, Laws of 1984 (hereafter the "State Act"). The tax shall be paid, collected and remitted to the Department of

Revenue of the state of Washington at the time and in the manner prescribed by Section 10 of the State Act. (Ord. 66916 (part), 2007).

3.36.020 Rate.

The tax shall be equal to the stumpage value of the timber, as defined in Section 1(5) of the State Act, harvested from privately owned land within the county, multiplied by a rate of four percent. Any harvester, as defined in Section 1(4) of the State Act, incurring less than ten dollars tax liability in any calendar quarter, is excused from the payment of the tax imposed by Section 3.36.010, but may be required by the Department of Revenue to file a return even though no tax may be due. (Ord. 66916 (part), 2007).

3.36.030 Administration--Collection--Compliance.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the State Act and all sections of RCW Chapter 82.32 (as now existing or hereafter amended) except RCW 82.32.045 and 82.32.270 shall apply with reference to the taxes imposed under this chapter. (Ord. 66916 (part), 2007).

3.36.040 Deposit account.

There is created a county timber tax account for deposit of moneys distributed to the county of Whitman, as provided by Section 9(1) and Section 12(3) of the State Act. (Ord. 66916 (part), 2007).

3.36.050 Administration--Collection--Contract with state.

The Whitman County board of commissioners is authorized to contract with the Department of Revenue (prior to the effective date of the ordinance codified in this chapter) for the administration and collection of the tax imposed by Section 3.36.010 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed in Section 9 of the State Act. The prosecuting attorney of the county shall first approve the form and content of said contract. (Ord. 66916 (part), 2007).

3.36.060 Records inspection.

The county agrees to give to the Department of Revenue such facts and information and to permit the department to inspect its records in connection with the imposition, collection and administration of the tax imposed by Section 3.36.010, as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by the State Act. (Ord. 66916 (part), 2007).

3.36.070 State Act defined.

For purposes of this chapter "State Act" shall mean Chapter 204, Laws of 1984, as it now exists or is

hereafter amended.
(Ord. 66916 (part), 2007).

3.36.080 Tax imposed.

There is imposed and shall be collected, on and after January 1, 2005, an excise tax on every person in the county engaging in business as a timber harvester on public lands as defined by RCW 84.33.035. The tax shall be paid, collected and remitted to the Department of Revenue of the state of Washington at the time and in the manner prescribed by RCW 84.33.086.

(Ord. 66916 (part), 2007).

3.36.090 Determination of tax.

The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from publicly owned land within the county, multiplied by the following rates:

- A. For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent;
- B. For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent;
- C. For timber harvested January 1, 2007, through December 31, 2007, 1.8 percent;
- D. For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent;
- E. For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
- F. For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent;
- G. For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent;
- H. For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent;
- I. For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent;
- J. For timber harvested January 1, 2014, and thereafter, four percent.

Any timber harvester, as defined in RCW 84.33.035, incurring less than fifty dollars tax liability in any calendar quarter, is excused from the payment of the tax imposed by Section 3.36.080 of this chapter, but may be required by the Department of Revenue to file a return even though no tax may be due.

(Ord. 66916 (part), 2007).

3.36.100 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW Chapter 84.33 and all sections of RCW Chapter 82.32 (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under the

ordinance codified in this chapter.
(Ord. 66916 (part), 2007).

3.36.110 Timber tax account.

A county timber tax account for deposit of moneys distributed to the county as provided by RCW 84.33.081(1) is described in Section 3.36.040 of this chapter.
(Ord. 66916 (part), 2007).

3.36.120 Contract with Department of Revenue.

The county is authorized to contract with the Department of Revenue (prior to the effective date of the ordinance codified in this chapter) for the administration and collection of the tax imposed by Section 3.36.080 of this chapter and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed by RCW 84.33.081. The prosecuting attorney of the county shall first approve the form of the contract.
(Ord. 66916 (part), 2007).

3.36.130 Agreement to inspection of records.

The county agrees to give to the Department of Revenue such facts and information and to permit the department to inspect its records in connection with the imposition, collection and administration of the tax imposed by Section 3.36.080 of this chapter, as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by RCW Chapter 84.33.
(Ord. 66916 (part), 2007).

3.36.140 Severability.

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances is not affected.
(Ord. 66916 (part), 2007).

3.36.150 Effective date.

The ordinance codified in this chapter shall take effect January 1, 2005.
(Ord. 66916 (part), 2007).

Chapter 3.40

COUNTY DRUG FUND

Sections:

3.40.010 Created.

3.40.020 Interlocal agreement accepted.

3.40.010 Created.

There is created a new chapter to the Whitman County Code providing for a drug fund agreement on the basis agreed to by the Whitman County sheriff and other municipal corporations and the state of Washington, where appropriate, which enforce the laws of Whitman County, Washington, the state of Washington and municipal subdivisions of Whitman County, Washington.
(Ord. 66916 (part), 2007).

3.40.020 Interlocal agreement accepted.

Effective with the entry of Whitman County, Washington and at least one of the other agencies mentioned in Section 3.40.010, an interlocal agreement for the creation of such Whitman County drug fund is accepted and that this board is authorized to enter into the same as hereinafter required in order to fully effectuate the Whitman County "Interlocal and Intergovernmental Agreement" pursuant to RCW 39.34 and other laws and rules of the state of Washington.
(Ord. 66916 (part), 2007).

Chapter 3.50

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM

Sections:

3.50.010 Definitions.

3.50.020 Excise tax.

3.50.030 Use of proceeds.

3.50.040 Special fund created--Purposes enumerated.

3.50.050 Collection by local exchange company or radio communications service company.

3.50.060 Record keeping.

3.50.070 Effective date of tax--Notice to local exchange companies.

3.50.080 Effective date of tax--Notice to radio communications service companies.

3.50.090 Severability.

3.50.010 Definitions.

The definitions contained in R.C.W Chapter 82.14B of the terms "emergency services communication system," "enhanced 911 telephone system," "switched access line," "local exchange company," "radio access line," "radio communications service company" and "private telecommunications system" are hereby adopted by reference for the purposes of this chapter.

"Collection month" means the calendar month that the local exchange company or radio communications service company bills the subscriber.

"Subscriber" means any individual person, estate, trust, partnership, association, company, corporation or other entity that contracts for and receives telephone services including the emergency services communication system from a local exchange company or radio communications service company.
(Ord. 66916 (part), 2007).

3.50.020 Excise tax.

A. In accordance with the provisions of R.C.W. Chapter 82.14B there is hereby levied an excise tax

in the amount of fifty cents per month on the use of switched access line by subscribers within Whitman County. The amount of tax shall be imposed on any subscriber having the use of the switched access line at the time of billing by a local exchange company.

B. There is also hereby levied an excise tax in the amount of fifty cents per month on the use of radio access lines located within Whitman County.

C. In the event that the tax or any portion thereof imposed by Subsection 2 is ordered to be refunded by final judgment of a court of record, the county shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of the end user from whom the tax was collected. Each company is required to promptly remit, to each end user who paid tax for which refund was ordered, the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with the exercise of due diligence within three months of the date refund is received by the company, the company shall return the undistributed trust funds and accumulations to the county, together with the last known names and addresses of each person entitled thereto, and the portion to which each is entitled.

(Ord. 66916 (part), 2007).

3.50.030 Use of proceeds.

The proceeds of these taxes shall be used for an "enhanced 911 telephone system," as defined in RCW Chapter 82.14B.020(2), which system shall be implemented no later than December 31, 1998.

(Ord. 66916 (part), 2007).

3.50.040 Special fund created--Purposes enumerated.

There is created a special fund known as the "Whitman County Enhanced 911 Telephone System Fund" (Fund 660). All taxes levied herein shall be placed in said fund for the purpose of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, repair, maintenance or operation of an enhanced 911 telephone system. Reimbursements shall be paid from this fund to the local exchange companies and radio communications service companies for actual costs of administration and collection of these taxes. This reimbursement shall not exceed five percent of the total tax each company collects.

(Ord. 66916 (part), 2007).

3.50.050 Collection by local exchange company or radio communications service company.

A. Collection of these taxes shall be made by the local exchange companies or radio communications service companies providing the access. The local exchange company or radio communications service companies shall state the amount of the tax separately on the billing statement, which is sent to the subscriber.

B. Local exchange companies or radio communications service companies shall pay the tax to the county based on the net amount billed for the tax during the preceding calendar month. The net amount billed for the tax shall equal the gross amount billed for the tax less adjustments for uncollectible accounts, refunds,

incorrect billings and other appropriate adjustments.

C. The due date for remittance of the tax payable shall be thirty days following the collection month.

D. Taxes payable under this chapter shall be remitted to the Whitman County treasurer, on or before the due date, by bank draft, personal check, or wire.
(Ord. 66916 (part), 2007).

3.50.060 Record keeping.

Every local exchange company or radio communications service company liable for collecting the tax from subscribers shall keep records reflecting the names of subscribers, number of switched or radio access lines, amounts billed, numbers of exempt switched or radio access lines, and such other information as may reasonably be necessary to administer billing and collection and verification of the tax, and shall supply any such information to the county when requested.
(Ord. 66916 (part), 2007).

3.50.070 Effective date of tax--Notice to local exchange companies.

The effective date of the tax imposed shall be April 1, 1992, and notice of the tax shall be provided by the county to all local exchange companies serving in the county at least sixty days in advance of the date on which the first payment is due.
(Ord. 66916 (part), 2007).

3.50.080 Effective date of tax--Notice to radio communications service companies.

A. The effective date of the tax imposed shall be June 1, 1997, and notice of the tax shall be provided by the county to all radio communications service companies in the county at least sixty days in advance of the date on which the first payment is due.

B. The effective date of the adjusted excise tax on the use of radio access lines to fifty cents shall be January 1, 2003. Radio communications service companies shall continue to collect the twenty-five cents excise tax as imposed as of June 1, 1997 through December 31, 2002. The effective date of the additional twenty-five cent increase shall then become effective January 1, 2003. Notice of the tax shall be provided by the county at least sixty days in advance of the date on which the first payment is due.
(Ord. 66916 (part), 2007).

3.50.090 Severability.

If any section, subsection, clause, phrase, or word in this ordinance or any provision adopted by reference herein is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or any provision adopted by reference herein.
(Ord. 66916 (part), 2007).

Chapter 3.54

CAPITAL PROJECTS FUND

Sections:

3.54.010 Fund established.

3.54.020 Tax transfer.

3.54.010 Fund established.

A capital projects fund is established with the asset acquisition fund. All other capital projects are a subfund of the capital project fund.

(Ord. 66916 (part), 2007).

3.54.020 Tax transfer.

The tax on sale of real property (BARS No. 317.34.00) as authorized in RCW 82.46.010 shall be transferred from the county road fund to the capital projects fund, and county treasurer is directed to transfer future tax on the sale of real property to the capital projects fund.

(Ord. 66916 (part), 2007).

Chapter 3.60

REVITALIZATION AREA*

* **Editors Note:** Ord. No. 69843, adopted August 24, 2009, amended Chapter 3.60 in its entirety to read as herein set out. Formerly, Chapter 3.60 pertained to the revenue development area, and derived from Ord. No. 68291, adopted 2008.

Sections:

3.60.010 Incorporation of recitals and exhibits.

3.60.020 Description of public improvements.

3.60.030 Description of boundaries.

3.60.040 Estimates of cost.

3.60.050 Time of tax and revenue collection.

3.60.060 Date for commencement of use of revenues.

3.60.070 Findings required by Section 103 of the Act.

3.60.080 Anticipated rate of sales and use tax.

3.60.085 Anticipated date for sales and use tax.

3.60.010 Incorporation of recitals and exhibits.

The recitals set forth above are incorporated herein by reference as if set forth in this section in full. All Exhibits to this ordinance are incorporated herein by reference.

(Ord. No. 69843, 8-24-2009)

3.60.020 Description of public improvements.

The public improvements currently estimated to be made in the Whitman County RA are described in

Exhibit C ("Public Improvements"). This list does not imply Board of Commissioners approval of any specific projects at this time. The County will consider and finalize the list of approved public improvements prior to commencing work on each project.

(Ord. No. 69843, 8-24-2009)

3.60.030 Description of boundaries.

The Board of Commissioners adopts the boundaries of the Whitman County RA as described below.

Revitalization Area Boundary Description

The following described real estate situated in the County of Whitman, State of Washington:

All of the South 1/2 of Section 32, Township 15 North, Range 46 East, W.M., lying north of the southerly right-of-way line of Washington State Highway SR 270.

TOGETHER WITH all of the Pullman Airport Road, County Road No. 5600 lying in Section 31, Township 15 North, Range 46 East, W.M., as shown on the plans for construction, C.R.P. 5600-2 Airport Road, as recorded in the Whitman County Engineers office.

TOGETHER WITH all of Washington State Highway SR 270 lying in the East 200.00 feet of the Southeast 1/4 of Section 31, Township 15 North, Range 46 East, W.M.

TOGETHER WITH Government lots 1, 2 and 3 in Section 5, Township 14 North, Range 46 East, W.M., lying north of the southerly right-of-way line of Washington State Highway SR 270.

EXCEPT that portion of Washington State Highway SR 270 lying in the East 267.50 feet of Government Lot 1, Section 5, Township 14 North, Range 46 East, W.M.

ALSO EXCEPT a tract of land situated in Government Lot 1, Section 5, Township 14 North, Range 46 East, W.M., lying North of and adjacent to Washington State Highway No. 270 and adjoining the Washington-Idaho State Line in Whitman County, more particularly described as follows:

Beginning at a point on the North right-of-way line of Washington Primary State Highway No. 270 at its intersection with the Washington-Idaho Line, said point being located 1,129.04 feet North of the Southeast corner of Government Lot 1, said point being the true point of beginning; running thence South 88° 39' West 120.00 feet along said North right-of-way line; thence North on a line parallel with the Washington-Idaho State Line 181.5 feet; thence North 88°39' East 120.00 feet to a point on the Washington-Idaho State line; thence South along said State line 181.5 feet to the point of beginning.

ALSO EXCEPT a tract of land in Government Lot 1, Section 5, Township 14 North, Range 46 East, W.M., more particularly described as follows:

Commencing at a concrete monument on the North right-of-way line of Washington State Highway No. 270 at its intersection with the Washington-Idaho State Line, said monument being located 1,129.04 feet (by Yates) North of the Southeast corner of said Lot 1; thence South 88°39'00" West

120.00 feet to the Southwest corner of Yates survey and the true point of beginning; thence along the arc of a spiral curve, the chord of said spiral bears North 88°09'43" West 23.43 feet; thence along the arc of a 2790 feet radius curve to the left through a central angle of 4°36'18" the chord of said curve bears South 87°46'00" West 224.18 feet; thence North 226.18 feet; thence North 88°39'00" East 267.50 feet to a point on the Washington-Idaho Line; thence South 60.00 feet along said line; thence South 88°39'00" West 120.0 feet; thence South 181.50 feet to the true point of beginning.

(Ord. No. 69843, 8-24-2009)

3.60.040 Estimates of cost.

As further described in Exhibit A, the current estimated cost of the Public Improvements to be financed by the Local Revitalization Financing is \$5,000,000.00. The county intends to issue bonds for the maximum amount of \$9,700,000.00. In addition to utilizing LRF funding, the other resources available and expected to be used to finance the improvements within the RA include real estate excise tax, current expense funds, and significant private sector development contributions.

(Ord. No. 69843, 8-24-2009)

3.60.050 Time of tax and revenue collection.

The estimated time during which local excise tax allocation revenues, local property tax allocation revenues, and other revenues from local public sources are to be used as part of the local infrastructure financing for the Whitman County RA is 25 years (2011--2036).

(Ord. No. 69843, 8-24-2009)

3.60.060 Date for commencement of use of revenues.

County use of local excise tax allocation revenues and local property tax allocation revenues with respect to the Whitman County RA is anticipated to commence on July 1, 2011.

(Ord. No. 69843, 8-24-2009)

3.60.070 Findings required by Section 103 of the Act.

The Board of County Commissioners finds and determines that the conditions of Section 103 of the Act are met with respect to the Whitman County RA. Specifically, the Board of County Commissioners finds and determines that:

- (a) No funds will be used to relocate a business from outside the revitalization area, but within this state, into the revitalization area;
- (b) Local revitalization financing will improve the viability of existing business entities within the revitalization area;
- (c) The local revitalization financing will only be used in the revitalization area, which is an area within the jurisdiction of the County deemed in need of economic development, and without the local revitalization financing made available in the Act, the proposed economic development would more than likely not occur;

- (d) The proposed public improvements to be financed by local revitalization financing are reasonably likely to:
- (i) increase private commercial investment within the Paradise Creek RA;
 - (ii) increase employment in and around the RA;
 - (iii) improve the viability of the existing community of Pullman, WA and surrounding smaller communities;
 - (iv) increase the fair market value of real property within the revitalization area; and
 - (v) generate, over the period of time that local sales and use taxes will be imposed under Section 601 of the Act, increases in state and local property, sales, and use tax revenues that are equal to or greater than the respective state contributions made under the Act.

(Ord. No. 69843, 8-24-2009)

3.60.080 Anticipated rate of sales and use tax.

The anticipated rate of sales and use tax under section 601 of the Act, that Whitman County will impose if needed for an award of a state contribution under section 401 of the Act, is .0051%.

(Ord. No. 69843, 8-24-2009)

3.60.085 Anticipated date for sales and use tax.

The anticipated date when the criteria for the sales and use tax in section 601 of the Act will be met is July 1, 2011. The anticipated date when the sales and use tax in section 601 of the Act will be imposed, if needed for an award of a state contribution under section 401 of the Act, is July 1, 2011.

(Ord. No. 69843, 8-24-2009)